

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 162: EXHIBIT 1 - VALUED DERIVATIVES CLAIM

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	ALPHA ASSET MANAGEMENT A.E.D.A.K. ATTN: DENNIS MAGGANAS 12-14 PESMAZOGLOU STR. GR-105 64 ATHENS, GREECE	17074	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$293,174.44*	Lehman Brothers Special Financing Inc.	Unsecured	\$234,539.55
2	BELL ATLANTIC MASTER TRUST C/O VERIZON INVESTMENT MANAGEMENT CORP. ATTN: NEIL O'SULLIVAN 1 VERIZON WAY BASKING RIDGE, NJ 07920	29923	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,509,273.00	Lehman Brothers Holdings Inc.	Unsecured	\$2,200,000.00
3	BELL ATLANTIC MASTER TRUST C/O VERIZON INVESTMENT MANAGEMENT CORP. ATTN: NEIL O'SULLIVAN 1 VERIZON WAY BASKING RIDGE, NJ 07920	29924	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,509,273.00	Lehman Brothers Special Financing Inc.	Unsecured	\$2,200,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	BUCKS COUNTY WATER & SEWER AUTHORITY ATTN: BENJAMIN W. JONES 1275 ALMSHOUSE ROAD WARRINGTON, PA 18976	22550	09/21/2009	Lehman Brothers Special Financing Inc.	Special Unsecured	\$196,953.03	Lehman Brothers Special Financing Inc.	Special Unsecured	\$190,502.01
5	BUCKS COUNTY WATER & SEWER AUTHORITY ATTN: BENJAMIN W. JONES 1275 ALMSHOUSE ROAD WARRINGTON, PA 18976	22620	09/21/2009	Lehman Brothers Special Financing Inc.	Special Unsecured	\$1,100,508.60	Lehman Brothers Special Financing Inc.	Special Unsecured	\$968,444.53
6	BUCKS COUNTY WATER & SEWER AUTHORITY ATTN: BENJAMIN W. JONES 1275 ALMSHOUSE ROAD WARRINGTON, PA 18976	22668	09/21/2009	Lehman Brothers Special Financing Inc.	Special Unsecured	\$450,120.00	Lehman Brothers Special Financing Inc.	Special Unsecured	\$413,622.20

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	BUCKS COUNTY WATER & SEWER AUTHORITY ATTN: BENJAMIN W. JONES 1275 ALMSHOUSE ROAD WARRINGTON, PA 18976	22676	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$196,953.03	Lehman Brothers Holdings Inc.	Unsecured	\$190,502.01
8	BUCKS COUNTY WATER & SEWER AUTHORITY ATTN: BENJAMIN W. JONES 1275 ALMSHOUSE ROAD WARRINGTON, PA 18976	22677	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$450,120.00	Lehman Brothers Holdings Inc.	Unsecured	\$413,622.20
9	BUCKS COUNTY WATER & SEWER AUTHORITY ATTN: BENJAMIN W. JONES 1275 ALMSHOUSE ROAD WARRINGTON, PA 18976	22678	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,100,508.60	Lehman Brothers Holdings Inc.	Unsecured	\$968,444.53
10	CITY OF BIG BEAR LAKE, CALIFORNIA ATTN: JOEL A DICKSON PO BOX 1929 BIG BEAR LAKE, CA 92315	3122	02/23/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,464,262.46	Lehman Brothers Special Financing Inc.	Unsecured	\$1,199,698.27

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
11	FIRST BANKING CENTER ATTN: JIM SCHUSTER 567 BROAD STREET P.O. BOX 970 LAKE GENEVA, WI 53147	18164	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$570,597.11*	Lehman Brothers Special Financing Inc.	Unsecured	\$535,087.32
					Subtotal	\$570,597.11			
12	FIRST BANKING CENTER ATTN: JIM SCHUSTER, CHIEF FINANCIAL OFFICER 567 BROAD STREET P.O. BOX 970 LAKE GENEVA, WI 53147	18165	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$570,597.11*	Lehman Brothers Holdings Inc.	Unsecured	\$535,087.32
					Subtotal	\$570,597.11			
13	GREENBRIER YUGEN KAISHA C/O O'MELVENY & MYERS LLP ATTN: TREVOR N. LAIN TWO EMBARCADERO CENTER, 28TH FLOOR SAN FRANCISCO, CA 94111-3823	11376	09/11/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$114,675.60	Lehman Brothers Special Financing Inc.	Unsecured	\$63,307.95

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	MEDAMERICA HEALTH SYSTEMS EMPLOYEE RETIREMENT PLAN C/O PREMIER HEALTH PARTNERS ATTN: KATHY HAUSER, TREASURY MANAGER 40 WEST FOURTH STREET, SUITE 2110 DAYTON, OH 45402	21595	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$10,280.32 \$3,916.52 \$14,196.84	Lehman Brothers Special Financing Inc.	Unsecured	\$3,916.52
15	NORTHWOODS- CATHEDRAL CITY, L.P. C/O BRET H. REED, JR, A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	16069	09/18/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$55,334.00	Lehman Brothers Derivative Products Inc.	Unsecured	\$17,620.00
16	PIETRO FERRERO ATTN: RICHARD BERTOCCI & ANDREAS SEUFFERT GILMARTIN, POSTER & SHAFTO LLP 845 THIRD AVENUE, 18TH FLOOR NEW YORK, NY 10022	17210	09/18/2009	Lehman Brothers Commercial Corporation	Unsecured	\$2,104,949.58	Lehman Brothers Commercial Corporation	Unsecured	\$1,800,000.00

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OMNIBUS OBJECTION 162: EXHIBIT 1 - VALUED DERIVATIVES CLAIM

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
17	PREMIER HEALTH PARTNERS OPERATING INVESTMENT PROGRAM ATTN: KATHY HAUSER, TREASURY MANAGER PREMIER HEALTH PARTNERS 40 WEST FOURTH STREET, SUITE 2110 DAYTON, OH 45402	21584	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$24,934.60 \$91,674.16 \$116,608.76	Lehman Brothers Special Financing Inc.	Unsecured	\$91,673.96
18	RAMIUS ENTERPRISE MASTER FUND LTD, F/K/A RCG ENTERPRISE FUND LTD C/O RAMIUS LLC ATTN: OWEN LITTMAN 599 LEXINGTON AVE NEW YORK, NY 10022	66034	12/31/2009	Lehman Brothers Special Financing Inc.	Unsecured	Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$50,530.00
19	ROCHE US DB PLANS MASTER TRUST ATTN: GERRY BOHM 340 KINGSLAND STREET NUTLEY, NJ 07110	33665	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$382,723.00* \$382,723.00	Lehman Brothers Holdings Inc.	Unsecured	\$170,000.00
20	ROCHE US DB PLANS MASTER TRUST ATTN: GERRY BOHM 340 KINGSLAND STREET NUTLEY, NJ 07110	33667	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$382,723.00 \$382,723.00	Lehman Brothers Special Financing Inc.	Unsecured	\$170,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
21	U.S. BANK NATIONAL ASSOCIATION ATTN: PAMELA WIEDER, VP U.S. BANK CORPORATE TRUST SERVICES EP-MN-WS1D 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	30946	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$30,956.02*	Lehman Brothers Special Financing Inc.	Unsecured	\$15,818.75
22	U.S. BANK NATIONAL ASSOCIATION ATTN: PAMELA WIEDER, VP U.S. BANK CORPORATE TRUST SERVICES EP-MN-WS1D 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	30994	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$15,818.75
23	VERMONT PENSION INVESTMENT COMMITTEE C/O BETH PEARCE 109 STATE STREET, 4TH FLOOR PAVILION BUILDING MONTPELIER, VT 05602	16013	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$36,567.54	Lehman Brothers Special Financing Inc.	Unsecured	\$22,580.18
TOTAL						\$166,335,270.62	TOTAL		\$77,753,713.66

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EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 162: EXHIBIT 2 - VALUED DERIVATIVES CLAIM - ADJOURNED CLAIMS

		ASSERTED					MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	CASCADE INVESTMENT, L.L.C. ATTN: LAURIE SMILEY, GENERAL COUNSEL 2365 CARILLON POINT KIRKLAND, WA 98033	21730	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$11,708,287.49	Lehman Brothers Holdings Inc.	Unsecured	\$11,493,489.50
2	CASCADE INVESTMENT, L.L.C. ATTN: LAURIE SMILEY, GENERAL COUNSEL 2365 CARILLON POINT KIRKLAND, WA 98033	21741	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$11,708,287.49	Lehman Brothers Special Financing Inc.	Unsecured	\$11,493,489.50
3	ELIM PARK BAPTIST HOME, INC., THE C/O SHARYN B. ZUCH, WIGGIN AND DANA LLP 185 ASYLUM ST., CITYPLACE I HARTFORD, CT 06103	67144	10/22/2010	Lehman Brothers Special Financing Inc.	Unsecured	\$491,971.72	Lehman Brothers Special Financing Inc.	Unsecured	\$317,572.54
4	GOLDMAN SACHS & CO. PROFIT SHARING MASTER TRUST C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31519	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$67,810.60* \$67,810.60	Lehman Brothers Holdings Inc.	Unsecured	\$22,642.00

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 162: EXHIBIT 2 - VALUED DERIVATIVES CLAIM - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
5	GOLDMAN SACHS & CO. PROFIT SHARING MASTER TRUST C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31530	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$67,810.60* \$67,810.60	Lehman Brothers Special Financing Inc.	Unsecured	\$22,642.00
6	LEHMAN BROTHERS CDO OPPORTUNITY PARTNERS 2004-4 LLC C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33612	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,032,748.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$3,346,538.00
7	OZ ASIA MASTER FUND, LTD. C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31521	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$14,955,819.90* \$14,955,819.90	Lehman Brothers Holdings Inc.	Unsecured	\$497,172.25

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
8	OZ ASIA MASTER FUND, LTD. C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31531	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$14,955,819.90* \$14,955,819.90	Lehman Brothers Special Financing Inc.	Unsecured	\$497,172.25
9	OZ EUROPE MASTER FUND, LTD. C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31523	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$110,789.91* \$110,789.91	Lehman Brothers Holdings Inc.	Unsecured	\$46,715.00
10	OZ EUROPE MASTER FUND, LTD. C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31534	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$110,789.91* \$110,789.91	Lehman Brothers Special Financing Inc.	Unsecured	\$46,715.00

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		ASSERTED					MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
11	OZ MASTER FUND, LTD C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	65859	12/07/2009	Lehman Brothers Special Financing Inc.	Administrative Secured	Undetermined \$21,048,433.51*	Lehman Brothers Special Financing Inc.	Unsecured	\$3,437,938.26
					Subtotal	\$21,048,433.51			
12	OZ MASTER FUND, LTD. C/O OZ MANAGEMENT LP ATTN: JOEL M. FRANK, CFO 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	65860	12/07/2009	Lehman Brothers Holdings Inc.	Administrative Secured	Undetermined \$21,048,433.51*	Lehman Brothers Holdings Inc.	Unsecured	\$3,437,938.26
					Subtotal	\$21,048,433.51			
13	WELLS FARGO BANK, NA AS TRUSTEE OF THE LEHMAN MORTGAGE TRUST MORTGAGE PASS THROUGH CERTIFICATES, SERIES 2007- 5 SUPPLEMENTAL INTEREST TRUST ATTN: MARY SOHLBERG MAC N9311- 161 625 MARQUETTE AVENUE MINNEAPOLIS, MN 55479	25702	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$203,329.93*	Lehman Brothers Special Financing Inc.	Unsecured	\$202,399.43

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			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	WELLS FARGO BANK, NATIONAL ASSOCIATION AS TRUSTEE FOR THE SUPPLEMENTAL INTEREST TRUST FOR STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST MORTGAGE PASS-THROUGH CERTIFICATES, SERIES 2008-1 ATTN: MARY SOHLBERG 625 MARQUETTE AVENUE, MAC N9311-161 MINNEAPOLIS, MN 55479	33104	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$453,353.81
15	WELLS FARGO BANK, NATIONAL ASSOCIATION AS TRUSTEE OF THE STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST, SERIES 2008-1 C/O MARY SOHLBERG MAC N9311-161 625 MARQUETTE AVENUE MINNEAPOLIS, MN 55479	24770	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$821,505.43	Lehman Brothers Special Financing Inc.	Unsecured	\$453,353.81

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
16	ZEPHYR RECOVERY 2004-1 LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485	33645	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,042,182.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$6,008,860.00
17	ZEPHYR RECOVERY 2004-2 LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485	33643	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,257,011.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$6,029,628.00
18	ZEPHYR RECOVERY 2004-3 LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485	33641	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,468,831.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$964,475.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
19	ZEPHYR RECOVERY II-A LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	33655	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$16,236,863.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$10,803,028.00
20	ZEPHYR RECOVERY II-B LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	34317	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,467,179.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,131,275.00
21	ZEPHYR RECOVERY II-C C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	33649	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$6,880,292.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,576,500.00
TOTAL						\$166,335,270.62	TOTAL		\$77,753,713.66

* - Indicates claim contains unliquidated and/or undetermined amounts